**THE HON'BLE SRI JUSTICE BILAL NAZKI**
**AND**
**THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO**

**WRIT PETITION No.24206 of 2006**

Date: 17-01-2007.

Between :

M/s.Gayatri Constructions, Gadilanka Village,
East Godavari District, rep. by its Proprietor & another.

.....Petitioners

And

The Commissioner, Department of Commercial Tax,
Government of Andhra Pradesh, Hyderabad & others.

.....Respondents.

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**ORDER** : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for petitioners as well as the learned Government Pleader for Commercial Taxes.

The only grievance of the petitioners is that although they applied for Value Added Tax registration, they are not being registered as dealers. The learned Government Pleader submits that there is a G.O. issued by the Government to the effect that only those contractors should be registered, who are successful bidders. It is submitted by the learned counsel for petitioners that in terms of Section 17(3) of the A.P.Value Added Tax Act, 2005 (for short 'the Act'), conditions are laid, which have to be satisfied before a dealer is registered under the VAT and in any case, the conditions imposed by the Government for contractors are not in conformity with Section 17(3) of the Act. He submits that even the contractors would suffer civil consequences, as in certain cases, tenders are only entertained by the registered dealers.

In this view of the matter, we direct that the respondents shall consider the application of the petitioners in terms of Section 17(3) of the Act and pass appropriate orders. Writ Petition is accordingly disposed of.

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BILAL NAZKI, J

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NOOTY RAMAMOHANA RAO, J

17th January 2007.
ajr